First Member of Council.—This subject has been discussed in the Assembly on more than one occasion. If the rules regulating weights and measures are enforced without first manufacturing the requisite number of standard sets and supplying them throughout the State there will be numerous complaints of hardship. Arrangements have been made by Government with the help of the purchasers of the Government Metal Factory to have about 10,000 sets of standard measures manufactured and supplied to the public annually. After such a supply is assured it would be possible to enforce the rules more stringently.

SUBJECT No. 56.

Audit of the accounts of Joint Stock Companies.

Mr. Venkataramanasastri, Chamrajnagar Municipality.

Mr. Kanni Settappa.—Small Joint Stock concerns whose capital does not exceed Rs. 5,000 may be permitted by Government to be audited free of cost by the certified auditors, as these concerns will have to pay also the income and professional taxes. As the smaller Joint Stock concerns cannot afford to meet fees, the railway and other expenses demanded by certified auditors, a limit may be prescribed and concerns having a share capital of Rs. 5,000 and below may be exempted from such professional audit.

Dewan.—Audit of accounts by certified auditors is obligatory under the Companies Regulation and cannot be dispensed with. The usual fees should be paid to the auditors.

Mr. Karnick Krishnamurti Rao.—If the Government could fix the scale of fees according to the qualification of auditors it would be a great concession to the small Joint Stock concerns.

Mr. E. Krishnappa.—The scale of auditors' fees may be fixed in the same manner as the Government have fixed the income-tax.

Dewan.—It is not possible for Government to interfere in the matter.

DEVELOPMENT—MORAL AND MATERIAL.

(CO-OPERATIVE SOCIETIES).

(No. 57.)

SUBJECT No. 57.

Execution of decrees for the amounts due to Co-operative Societies.

Messrs. (1) B. Rangarajaiya and N. Kallegowda, Mudgere Taluk; (2) Syed Abdul Rasheed, Anjumane Mahdevia, Channapatna, and Jayarama Chetty, Magadi Municipality.

Mr. C. Srinivasa Rao.—When decrees passed by the Registrar of Co-operative Societies on account of sums lent by the Co-operative Societies on the security of immovable properties are executed, the properties are not forfeited, as is the case where revenue sales are effected. The procedure in revenue sales should therefore be adopted in regard to sales under Registrar's decrees also.

Second Member of Council.—The procedure is the same except as regards forfeiture. These properties cannot be forfeited.

Mr. Syed Abdul Rasheed.—At least the Amildars may be empowered to execute decrees of the Registrar of Co-operative Societies. All decrees in cases relating to Co-operative Societies may be arranged to be executed immediately.

Second Member of Council.—Arrangements are being made to expedite the disposal of all pending decrees.

Mr. Shamaiengar.—The difficulty is that if money is paid in part adjustment of decrees, Amildars generally

order the postponement of the execution of the decrees, and this handicaps to a great extent.

Second Member of Council.—There are similar difficulties in the case of Civil suits also. From personal experience, I can say that if time is given, it will be possible to realise more money.

Mr. Shamaiengar.—If the party is not able to find money at the time, the Amildar gives him time and this causes inconvenience.

Revenue Commissioner.—The Amildar is not authorised to give any time. If any instances are brought to notice, orders will be issued prohibiting this. Sometimes the Co-operative Societies themselves ask for time. Strict instructions will be issued not to allow any time in favour of persons decreed against.

Dewan.—The whole matter is under examination.

TECHNICAL- (PUBLIC WORKS).

(Nos. 58 to 60).

SUBJECT NO. 58.

Restoration of silted up tanks.

Mr. Chikramareddi, Bagepalli Taluk.

Mr. E. Krishnappa.—In every taluk, tanks are gradually silting up and their capacity for holding water is getting less and less every year, so much so that the tanks may disappear altogether in course of time. Moreover, in the case of such small tanks one unit of water could suffice for one acre of land only, whereas the Amildars generally take as $1\frac{1}{2}$ acres of land per unit. Owing to this the water in the tank will not suffice to bring the crops to maturity thus causing much loss to the raiyats. In the case of very many tanks the capacity is quite inadequate and the Revenue Department may as well be requested to reclassify the lands and collect dry assessment. It is also prayed that Government should try to repair some tanks every year.

First Member of Council.—This question is coming up for discussion in this Assembly from time to time since the year 1920. The solution of the problem is not very practicable. Either the silt has to be removed, or the height of 'kodi' has to be raised. The expenditure on the former is prohibitive, while the latter question is beset with serious difficulties. The tanks are in series, and the raising of the weir of one submerges lands under the tank above. The Public Works Department has examined the situation and made a few experiments. Owing to the above difficulties a general order on the restoration of these tanks is not practicable. If individual grievances and inconveniences on account of the silting up of the tank, are brought to the notice of Government orders will be issued as regards remission of assessment, etc. Applications may be made to the Deputy Commissioners.

Mr. Karnick Krishnamurti Rao.—The Chief Engineer has promised that the whole question would be examined, and that he would suggest some measure to remedy this difficulty. The formation of silt traps and other measures of prevention of silting may be tried.

Dewan.—This has been done but not found attractive or useful. If specific instances of lands that have suffered